# R\*STARS Reference Manual Appendix B

# **Accounting Transaction Cycles**

# **Table of Contents**

#### CHAPTER 1 - SIGNIFICANT PROFILES FOR TRANSACTION CODES

1.1 Profile Relationships

#### CHAPTER 2 - BUDGETARY TRANSACTION CYCLE

- 2.1 Appropriations
- 2.2 Summary of Budgetary Document Types
- 2.3 Agency Budgets
- 2.4 Statistical Budgets
- 2.5 Project Budgets
- 2.6 Grant Budgets
- 2.7 External Entity Budgets

# CHAPTER 3 - BILLING AND CASH RECEIVING CYCLE

- 3.1 Billing and Cash Receiving User Class
- 3.2 Use of the R\*STARS Document Financial Table
- 3.3 Document Types for Billing
- 3.4 General Ledger Accounts Used in Michigan for Amounts Due to the State

#### CHAPTER 4 - PROCUREMENT CYCLE

- 4.1 Procurement User Class
- 4.2 Disbursements through ADPICS Generate a Transaction Code Based on the Interface Type
- 4.3 Timing of the Editing and Posting of Transaction to the R\*STARS Financial Tables
- 4.4 Payment Distribution Types (PDTs)
- 4.5 Disbursement Method Indicator (DMI)
- 4.6 Payment Number Values
- 4.7 Liquidation Transaction Codes Relationship to Interface Type
- 4.8 G/L 2736 Pre-Encumbrances
- 4.9 G/L 2735 Encumbrances
- 4.10 G/L 1211 Vouchers Payable
- 4.11 Warrant Certification for R\*STARS Produced Payments
- 4.12 Payments from Other Systems Interfaces (DAFM382)
- 4.13 ADPICS Interface Types: Generated Transaction Codes
- 4.14 Warrant Certification for R\*STARS Produced Payments
- 4.15 Warrant Certification for Non-R\*STARS Produced Payments

### CHAPTER 5 - EXTERNAL ENTITY TRANSACTION CYCLE

- 5.1 External Budgets
- 5.2 Encumbrance of External Entity Funds
- 5.3 External Entity Advance Recorded as Expenditure Previously Encumbered

- 5.4 External Entity Advance Recorded as Expenditure Not Previously Encumbered
- 5.5 External Entity Payment/No Advance
- 5.6 External Entity Expenditure Reported/Advance Liquidated
- 5.7 Recorded External Entity Expenditure

### CHAPTER 6 - PAYMENT STATUS CHANGE

- 6.1 Payment Status Change User Classes
- 6.2 Fund Control Errors Performed Prior to Payment Issuance
- 6.3 Issued Status
- 6.4 Paid Status
- 6.5 Stopped Status
- 6.6 Pending Cancel Status
- 6.7 Canceled Status
- 6.8 Replacement Status (applies to warrants only)
- 6.9 Request to Reverse Status by Agencies (applies to EFTs only)
- 6.10 Approval by Treasury of Reversal Request Status by Agencies (applies to EFT's only)
- 6.11 EFT Confirmation of Reversal Request Status by Agencies (applies to EFTs only)
- 6.12 Undeliverables (applies to warrants only)
- 6.13 Unrepresented (applies to warrants only)
- 6.14 Treasury Tax Offset

### CHAPTER 7 - JOURNAL VOUCHERS

- 7.1 Types of Journal Vouchers
- 7.2 Journal Voucher Document Types
- 7.3 Interfund Expenditures and Revenues Between Agencies via Common Billing System
- 7.4 Monitoring Statewide Services Billings
- 7.5 Interfund Revenues and Expenditures
- 7.6 Revenue Adjustments Not Requiring OFM Approval
- 7.7 Revenue Adjustment Requiring OFM Approval
- 7.8 Non-Payroll Expenditure Adjustments Not Requiring OFM Approval
- 7.9 Non-Payroll Expenditure Adjustments Requiring OFM Approval
- 7.10 Expenditure Adjustments Not Requiring OFM Approval
- 7.11 Payroll Expenditure Adjustments Requiring OFM Approval
- 7.12 Interfund Operating Transfers In/Out
- 7.13 Deferred Revenue Adjustment
- 7.14 Residual Equity Transfers
- 7.15 Miscellaneous Journal Entries
- 7.16 Miscellaneous Accounts Payable Journal Entries
- 7.17 Due To Other Funds
- 7.18 Petty Cash
- 7.19 Satisfying "Expenditure Credit Deducts"
- 7.20 Summary Comptroller Objects for Moving ARF Charges
- 7.21 Generic TCs
- 7.22 Increase Cash Expenditures and Cash Revenues (Gross Up)

#### CHAPTER 8 - PPRISM PAYROLL

- 8.1 Payroll Transaction Codes and Their Uses
- 8.2 Timing of PPRISM Transactions Recorded in R\*STARS
- 8.3 Reports Available in RMDS
- 8.4 Additional Sources of Information

#### CHAPTER 9 - TREASURER'S GROUP OF ACCOUNTS

- 9.1 Treasurer's Group of Accounts User Classes
- 9.2 Treasurer's Group of Accounts Balance Sheets
- 9.3 Treasurer's Document Types
- 9.4 General Accounting Entries Generated by DAFM387 Treasurer's Group of Accounts Transaction Generator
- 9.5 General Accounting Entries Input by Treasury
- 9.6 Miscellaneous Bank Entries
- 9.7 Posting Changes to the Cash Position of the State at the Initiation of Treasury

# CHAPTER 10 - INVESTMENTS TRANSACTION CYCLE

- 10.1 Bureau of Investments Transaction Codes for the Common Cash Fund
- 10.2 Group of Comptroller General Accounts (D31) Used by the Bureau of Investments
- 10.3 Bureau of Investments Transaction Codes for the Common Cash Fund
- 10.4 Bureau of Investments Transaction Codes for Agency Investment Activities
- 10.5 Equity Basis of Accounting and Permanent Write Down
- 10.6 Purchase and Sale of Investment Securities

### CHAPTER 11 - STATISTICS